

Chapter 2.14

CITY AUDITOR

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2.14.010 Office Created.

The office of City Auditor is hereby created. The City Auditor shall be an employee of the city in the classified service.

The office of the City Auditor shall be a part of the Finance Department and shall be under the charge and supervision of the Finance Director. (Ord. 15382 §1; January 8, 1990: P.C. §2.14.010: Ord. 3489 §27-601; July 6, 1936).

2.14.020 General Accountant.

It shall be the duty of the City Auditor to be the general accountant of the city; and as such to receive and preserve in his office all city account books, vouchers, documents, and papers relating to his accounts and contracts of the city, its revenue, debt, and fiscal affairs, except where said books, vouchers, or documents are by the general laws of the State of Nebraska, or ordinance, placed in the custody of some other officer. (Ord. 15382 §2; January 8, 1990: P.C. §2.14.020: Ord. 3489 §27-602; July 6, 1936).

2.14.030 Public Monies.

It shall be the duty of the City Auditor to keep in proper books the accounts between the city and all city officers charged with the collection or custody of public monies or expenditures or public monies; entering all receipts and payments from what source derived, and on what account paid. (Ord. 15382 §3; January 8, 1990: P.C. §2.14.030: Ord. 3489 §27-603; July 6, 1936).

2.14.040 Record of Revenue.

It shall be the duty of the City Auditor to keep a complete record of all branches of the city revenue, opening an account with every fund which by law or ordinance is made a separate fund, crediting the same with all monies paid into the City Treasurer on account thereof, and charging said fund with all

appropriations made therefrom, and all warrants drawn thereon. (Ord. 15382 §4; January 8, 1990: P.C. §2.14.040: Ord. 3489 §27-604; July 6, 1936).

2.14.050 Account of Bonds.

It shall be the duty of the City Auditor to keep a correct record of all outstanding bonds and obligations of the city, showing the number and amount of each, for what and to whom issued, when purchased, paid or cancelled, date of issue, time when principal and interest become due, and the rate of interest, and shall make an annual report showing particularly the bonds issued and sold during the year, and the terms of sale, with each item of expense thereof. (Ord. 15382 §5; January 8, 1990: P.C. §2.14.050: Ord. 3489 §27-605; July 6, 1936).

2.14.060 Audit all Accounts.

It shall be the duty of the City Auditor to examine, audit, and adjust all accounts, claims, and demands for or against the city, first submitting such claims to the director of the department against whose fund the claim is made to be reviewed, and after the same has been duly examined and approved with all accompanying vouchers and documents, to certify the true state of such claim or document. (Ord. 15382 §6; January 8, 1990: P.C. §2.14.060: Ord. 3489 §27-606; July 6, 1936).

2.14.070 Accounts of Contractors.

It shall be the duty of the City Auditor to keep a separate account with all contractors for public works, crediting them with the amount of their respective contracts certified by the Department of Public Works and Utilities, and charging them with all sums paid them by the city on account thereof. (Ord. 15382 §7; January 8, 1990: P.C. §2.14.070: Ord. 3489 §27-607; July 6, 1936).

2.14.080 Monthly Balances.

At the close of the last day of each month, the auditor shall strike a balance on each account. The auditor shall submit such balance to the council for examination together with all documents relating thereto and all bonds, coupons, warrants, and other evidence of debt against the city that have been properly cancelled and returned to the city. (Ord. 15382 §8; January 8, 1990: P.C. §2.14.080: Ord. 3489 §27-608; July 6, 1936).